

# SENATE BILL REPORT

## SB 5557

---

---

As of February 20, 2017

**Title:** An act relating to extending the sales tax exemption for clay targets purchased by a nonprofit gun club.

**Brief Description:** Extending the sales tax exemption for clay targets purchased by a nonprofit gun club.

**Sponsors:** Senators Rivers and Takko.

**Brief History:**

**Committee Activity:** Ways & Means: 2/14/17.

**Brief Summary of Bill**

- Extends current sales and use tax exemption for clay targets purchased by a nonprofit gun club from July 1, 2017, to July 1, 2027.

---

### SENATE COMMITTEE ON WAYS & MEANS

**Staff:** Carrie Graf (786-7708)

**Background:** Retail sales taxes are imposed on retail sales of most articles of tangible personal property. A retail sale is a sale to the final consumer or end user of the property. If retail sales taxes were not collected when the consumer purchased the property, then the consumer owes use tax on the value of the property. The state sales and use tax rate is 6.5 percent. Most cities and all counties also levy retail sales and use taxes, with rates varying from 0.5 percent to 3.0 percent.

In 2013, the Legislature enacted an exemption on sales of clay targets purchased by nonprofit gun clubs for use in clay target shooting for which a fee is charged. The exemption is set to expire July 1, 2017.

**Summary of Bill:** The sales and use tax exemption for clay targets purchased by nonprofit gun clubs is extended by ten years. Currently, the exemption is set to expire July 1, 2017. Under this act, the exemption expires July 1, 2027.

---

*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

A tax preference statement is provided which instructs review of whether actual taxpayer savings reasonably conform with the fiscal note. If the review finds conformity, the Legislature will extend the expiration date.

**Appropriation:** None.

**Fiscal Note:** Available.

**Creates Committee/Commission/Task Force that includes Legislative members:** No.

**Effective Date:** The bill takes effect on July 1, 2017.

**Staff Summary of Public Testimony:** None.

**Persons Testifying:** No one.

**Persons Signed In To Testify But Not Testifying:** No one.